Vietnam Tariff Intelligence

Detalle del SA 2601.12.90

Código SA	2601.12.90
Descripción	Iron ores and concentrates, including roasted iron pyrites / - Iron ores and concentrates, other than roasted iron pyrites: / - - Agglomerated: / - - - Other
Unidad	kg
Generado	03/11/2026 11:49:12
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/26011290/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3172
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3172
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q3172
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	20/40	20 / 40 (varios tipos)	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3172
Arancel de exportación CPTPP	20	20%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3172
Arancel de exportación EVFTA	20	20%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3172
Arancel de exportación UKVFTA	20	20%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3172

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3154
ATIGA	2022	2022	0	AT!E3115
ATIGA	2023	2023	0	AT!F3115
ATIGA	2024	2024	0	AT!G3115
ATIGA	2025	2025	0	AT!H3115
ATIGA	2026	2026	0	AT!I3115
ATIGA	2027	2027	0	AT!J3115
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3153
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3153
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3153
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3153

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3153
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3153
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3157
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3157
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3157
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3157
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3157
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3157
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3157
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3121
AIFTA	30/12/2022	2022	0	AI!F3117
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3117
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3117
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3117
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3117
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3117
VKFTA	2022	2022	0	VK!E3117
VKFTA	2023	2023	0	VK!F3117
VKFTA	2024	2024	0	VK!G3117
VKFTA	2025	2025	0	VK!H3117
VKFTA	2026	2026	0	VK!I3117
VKFTA	2027	2027	0	VK!J3117
VCFTA	2022	2022	0	VC!D3164
VCFTA	2023	2023	0	VC!E3164
VCFTA	2024	2024	0	VC!F3164
VCFTA	2025	2025	0	VC!G3164

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H3164
VCFTA	2027	2027	0	VC!I3164
VN-EAEU	2022	2022	*	EAV!D3161
VN-EAEU	2023	2023	*	EAV!E3161
VN-EAEU	2024	2024	*	EAV!F3161
VN-EAEU	2025	2025	*	EAV!G3161
VN-EAEU	2026	2026	*	EAV!H3161
VN-EAEU	2027	2027	*	EAV!I3161
AHKFTA	2022	2022	0	AKH!D3169
AHKFTA	2023	2023	0	AKH!E3169
AHKFTA	2024	2024	0	AKH!F3169
AHKFTA	2025	2025	0	AKH!G3169
AHKFTA	2026	2026	0	AKH!H3169
AHKFTA	2027	2027	0	AKH!I3169
EVFTA	2022	2022	0	EV-NK!D3140
EVFTA	2023	2023	0	EV-NK!E3140
EVFTA	2024	2024	0	EV-NK!F3140
EVFTA	2025	2025	0	EV-NK!G3140
EVFTA	2026	2026	0	EV-NK!H3140
EVFTA	2027	2027	0	EV-NK!I3140
UKVFTA	2022	2022	0	UKV!D3142
UKVFTA	2023	2023	0	UKV!E3142
UKVFTA	2024	2024	0	UKV!F3142
UKVFTA	2025	2025	0	UKV!G3142
UKVFTA	2026	2026	0	UKV!H3142
UKVFTA	2027	2027	0	UKV!I3142

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3138
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3138
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3138
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3138
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3138
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3138
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3138
RCEP A	2022	2022	0	RCEPT-A!D3161
RCEP A	2023	2023	0	RCEPT-A!E3161
RCEP A	2024	2024	0	RCEPT-A!F3161
RCEP A	2025	2025	0	RCEPT-A!G3161
RCEP A	2026	2026	0	RCEPT-A!H3161
RCEP A	2027	2027	0	RCEPT-A!I3161
RCEP B	2022	2022	0	B!D3161
RCEP B	2023	2023	0	B!E3161
RCEP B	2024	2024	0	B!F3161
RCEP B	2025	2025	0	B!G3161
RCEP B	2026	2026	0	B!H3161
RCEP B	2027	2027	0	B!I3161
RCEP C	2022	2022	0	C!D3161
RCEP C	2023	2023	0	C!E3161
RCEP C	2024	2024	0	C!F3161
RCEP C	2025	2025	0	C!G3161
RCEP C	2026	2026	0	C!H3161
RCEP C	2027	2027	0	C!I3161
RCEP D	2022	2022	0	D!D3161

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E3161
RCEP D	2024	2024	0	D!F3161
RCEP D	2025	2025	0	D!G3161
RCEP D	2026	2026	0	D!H3161
RCEP D	2027	2027	0	D!I3161
RCEP E	2022	2022	0	E!D3164
RCEP E	2023	2023	0	E!E3164
RCEP E	2024	2024	0	E!F3164
RCEP E	2025	2025	0	E!G3164
RCEP E	2026	2026	0	E!H3164
RCEP E	2027	2027	0	E!I3164
RCEP F	2022	2022	0	F!D3161
RCEP F	2023	2023	0	F!E3161
RCEP F	2024	2024	0	F!F3161
RCEP F	2025	2025	0	F!G3161
RCEP F	2026	2026	0	F!H3161
RCEP F	2027	2027	0	F!I3161
VIFTA	2024	2024	0	VI!F2930
VIFTA	2025	2025	0	VI!G2930
VIFTA	2026	2026	0	VI!H2930
VIFTA	2027	2027	0	VI!I2930

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)		181/2025/NĐ-CP	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2601.12 has 2 lines; 2601.12.90 is distinguished from its siblings by: Other.	2601.12.10 Haematite and concentrates	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Khí tự nhiên dạng khí hoặc hóa lỏng > Quặng sắt và tinh quặng sắt. Gồm: Quặng sắt và tinh quặng sắt chưa nung kết và đã nung kết Trừ pirit sắt đã hoặc chưa nung (Tham chiếu mã HS 6 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2601.12.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 2601.12.90 was checked against BT2026 (cell BT2026!N3172), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida

TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.